

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION
WASHINGTON 25, D. C.

Industry Circular No. 59- 54

August 10, 1959

CAUTION NOTICE FOR BOTTLED-IN-BOND SPIRITS

Proprietors of distilled spirits plants,
and others concerned:

Purpose. This circular is to inform you of the proper phraseology for the caution notice on labels for distilled spirits bottled in bond.

Background. The provisions of 26 CFR 225.993, which were continued in effect on and after July 1, 1959, by Treasury Decision No. 6373, require that every person bottling distilled spirits in bond, except for export, shall attach to each bottle filled by him a caution notice reading as follows:

"This bottle has been filled and stamped under the provisions of sections 5008 and 5243 Internal Revenue Code. * * * * *"

The provisions of sections 5008 and 5243, I.R.C., were superseded by sections 5205 and 5233, I.R.C., as amended by Public Law 85-859.

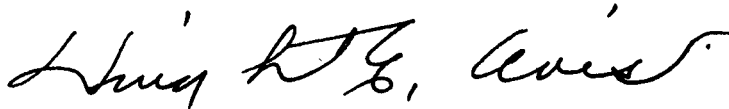
Proper phraseology. Caution notices required by 26 CFR 225.993 to be affixed to bottles of distilled spirits bottled in bond shall read as follows:

This bottle has been filled and stamped under the provisions of sections 5205 and 5233, Internal Revenue Code. Any person who shall reuse the stamp affixed to this bottle or remove the contents of this bottle without so breaking the stamp affixed thereto as to prevent reuse, or who shall sell this bottle, or reuse it for distilled spirits, will be liable to the penalties prescribed by law.

Existing supply of labels. Bonded warehousemen may use up their existing supply of labels, including labels on order, bearing the caution notice containing reference to sections 5008 and 5243, I.R.C. When new labels are printed, the caution notice should be corrected as indicated above.

Label approval. Previously approved labels printed with the revised caution notice may be used without resubmission of the labels for approval if no other change is made thereon.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis
Director, Alcohol and Tobacco Tax Division